If either of the two pupils has been studying in the same class for the second year, the fact should be reported to this office immediately by the head of the institution and her scholarship should not be drawn pending instructions from this office.

Scholarships to Urdu Girls' Middle Schools.

Middle II Year Class—7 scholarhips at Rs. 2-8-0 per mensem.

(Already awarded—five).

No.	Name of School	Name of Pupil	Caste
1	Urdu Girls' Middle School, Shimoga ...	Farhathunnisa ...	Muslim
	Do do ...	Zulaikha Bi ...	Do

Memo No. A3. 202-52——40-41, dated 7th October 1940.

Subject to the usual conditions of satisfactory progress, conduct and attendance, the following pupils of the Depressed Classes studying in the Government Institute of Commerce and Accountancy, Bangalore, are awarded scholarships at Rs. 7-8-0 per mensem, tenable from the date of the reopening of the school after the summer vacation or from the date of their joining the school, whichever is later, till the 15th of March 1941.

The scholarships should be drawn on scholarship bill forms by the Superintendent of the Institute of Commerce and Accountancy, Bangalore.

In the case of failed pupils, payment should be made at three-fourths the sanctioned rate. A pupil who has failed twice in the same class is not entitled to a scholarship.

Name of the school		Name of the candidate		Caste
Government Institute of Commerce and Accountancy, Bangalore.	1	S. Gangabhiraiah ...	...	Adikarnataka
	2	B. Rangavathiah ...	...	Do
	3	M. Manavalam ...	...	Adidravida
	4	M. Egambaram ...	...	Do

Memo No. A3. 202-52—40-41, dated 7th October 1940.

In continuation of this Office Notification No. A3. 202-52—40-41, dated 3rd September 1940, announcing the award of scholarships at Rs.7-8 0 per mensem to certain pupils of depressed classes studying in High Schools, T. Muniswamy, Korama by caste, III year class, S L.N. High School, Bangalore, is awarded, subject to the usual conditions of satisfactory progress, conduct and attendance, a scholarship of Rs. 7-8-0 per mensem from the date of the reopening of the school after summer vacation or from the date of his joining the school, whichever is later, till the 15th of March 1941.

The scholarship bill should be submitted to this office by the Head Master of the school for countersignature.

If the pupil has been studying in the III Year Class for the second year, the Head Master should report to this office immediately.

M. S. MOHIYUDDIN,
Deputy Director.

GOVERNMENT HIGH SCHOOL, FORT, BANGALORE CITY.

Notification No. 438, dated 23rd September 1940.

The refund of Medical Fee for 1939-40 (Re. 0-8-0) due to M. Krishnaiah, I Year 'C' class is remaining unclaimed. If the same is not claimed within a month from the date of this notification the amount will be remitted to the Treasury.

K. R. RAMASWAMY,
Head Master.

OFFICE OF THE DISTRICT EDUCATIONAL OFFICER, KOLAR.

Memo No. A3. 103-15 of 40-41, dated 17th September 1940.

Subject to the usual condition of satisfactory progress, good conduct and regular attendance at schools, the following students who belong to the Depressed Classes are awarded Depressed Class Scholarships of the value noted against each. These scholarships are tenable for ten months from 1st May 1940 to the end of February 1941 or from the date of admission of the candidate to the school this academic year, whichever is later.

If the pupils to whom scholarships are awarded in full is a failed or detained candidate, no scholarship need be drawn pending further instructions from this office.

The scholarships should be drawn on Scholarship bill forms by the School Board Assistants or School Board Officer, K. G. F. Area, as the case may be.

List showing the names of Depressed Class pupils who are awarded Depressed Class Scholarships during the year 1940-41:—

Sl. No.	Name of pupil	Caste	Class	Name of School	Rate
					Rs. a.
1	D Sanjeeva ...	Adikarnataka ...	VI	Upper Primary Boys' School, Vokkaleri	2 4
2	M Kempiah ...	Do ..	,,	Do do	3 0
3	Muniseethappa .	Koracha ...	,,	Do Yerukalve	3 0
4	K V Narayanappa ...	Adikarnataka ...	,,	Do do	3 0
5	H Naranappa ..	Do ...	V	Do Jangamakote	3 0
6	K Munisami ...	Do ...	,,	Do do	3 0
7	Y Chinnappa ...	Do ...	,,	Do Yegavakote	3 0
8	K Venkatappa ..	Do ...	,,	Do do	3 0
9	V Govindappa ...	Koracha ...	VI	Do Nangli	3 0
10	Munisami ...	Adikarnataka ...	V	Do Kamasandra	3 0
11	P Thimmiah ...	Vodda ...	,,	Do do	3 0
12	Pillappa ...	Adikarnataka ...	,,	Do Chiktirupati	3 0
13	S Munivenkata ...	Do ...	,,	Do do	3 0
14	R Armugam ...	Adidravida ...	VI	Methodist Mission Upper Primary School, Oorgaum.	3 0
15	P Ranganathan ...	Do ...	V	Do do	3 0
16	P Punnuswamy ...	Do ...	,,	Do do	3 0
17	A Nagarathnam ...	Do ...	,,	M. M. I. Upper Primary School, Marikuppam.	3 0
18	M Pitchamuthoo ...	Do ...	,,	Nandydroog Mines Day Upper Primary Boys' School, Henry Shaft, Coromandal.	3 0
19	K Chinnasamy ...	Do ...	,,	Do do	3 0
20	M Dhanapal ...	Do ...	,,	Do do	3 0
21	C Thangaraj ...	Do ...	VI	Do do	3 0
22	V Venkatamuniappa ...	Adikarnataka ...	V	Upper Primary Boys' School, Avani	3 0
23	M Muniappa ...	Do ...	,,	Do Nambihalli	3 0
24	Sonnappa ...	Do ...	,,	Do Dalsanur	3 0
25	T M Naraniah ...	Do ...	,,	Do Ronur	3 0

S. M. ABU YOUNUS,
District Educational Officer.

FINANCIAL DEPARTMENT

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 421—*B. II, dated* 30*th September* 1940.

Regarding the discontinuance of the monthly statements of income-tax deductions attached to salary and establishment bills.

To

1. All Drawing Officers.
2. All Treasury Officers.

According to para (2) of Part II of Appendix V to the M. C. A. C., Vol. I, Appendices and Forms, as amended by C. S. No. 143, dated the 27th June 1929 (page 29) a separate statement in Form 51 is required to be attached at present to salary and establishment bills, showing details of calculation of the Income-tax deducted in the bills. Government have now ordered that these Income-Tax deduction statements that are being attached to the bills are unnecessary and may be discontinued. *Vide* Letter No. Fl. 1049—I. T. 2-40-2, dated 21st August 1940, from the Financial Secretary to Government to this office. They are not, therefore, to be attached to the above bills hereafter. It is enough if details of calculation are clearly recorded in the bills themselves to facilitate audit.

The issue of this circular does not in any way diminish the responsibility of the officers detailed in para 21 of Part I of the Appendix referred to above (page 22) for forwarding the Annual Returns to the Income-Tax Officers in the prescribed form and it continues as before. The particulars required for the Annual Returns should be recorded each month in a suitable register in each office, so that there may be no delay or difficulty in preparing the Annual Returns.

M. VIRARAJA URS,
Comptroller.